



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



December 30, 2010

Re: **2711 & 2819 West Girard Avenue, Philadelphia, Pennsylvania**
Project Numbers: **24799 & 24800**

Dear :

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the two properties cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and for meeting with me in Washington on December 20, 2010, and for providing a detailed account of the projects.

Both built circa 1890, 2711 and 2819 West Girard Avenue are three-story buildings with ground floor commercial spaces and residential units above. They are located in an area surveyed as the potential Girard Avenue West Historic District. After reviewing the documentation submitted with the applications, NPS issued preliminary determinations on June 4, 2010, that the buildings appear "to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer."

TPS subsequently found, on October 28, 2010, that the rehabilitations of these two buildings did not meet the Standards for Rehabilitation owing to the replacement of the existing storefronts with new ones deemed incompatible with the putative historic character of these early 20th century small-scale "Main Street" structures.

After careful review of the complete record for this project, I have determined that the already installed new storefronts of 2711 & 2819 West Girard Avenue—as shown in the applications submitted to TPS—are not consistent with the historic character of either of the two properties and the historic district in which they are located, and that the impact of the new, incompatible storefronts preclude the overall rehabilitation of both projects from meeting the Secretary of the Interior's Standards for Rehabilitation. However, I have further determined that the modifications to the storefront of 2819 West Girard Avenue that you proposed at the appeal meeting would, if undertaken, suffice to remedy the deficiencies cited by TPS. In addition, I have determined that the proposed modifications to the storefront of 2711 West

Girard Avenue, if undertaken as shown in the material submitted after our meeting, would suffice to bring that rehabilitation into conformance with the Standards as well.

I note that the additional photographs of the structures taken prior to rehabilitation and supplied at our meeting demonstrate to my satisfaction that the existing storefronts, which dated from within the period of significance of the proposed historic district, were so altered and deteriorated that their original configuration could not be conclusively determined. Given this situation, the parameters set by the Standards allow the installation of new storefronts that are nonetheless compatible with the overall character of the structures. I agree with the TPS determination that the two new storefronts as initially built were not in keeping with the requirements of Standard 9, which states: *"New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."* Described by TPS as "anodized aluminum with solid insulated panels ... and awkward horizontal and vertical divisions that do not relate to the ... buildings," these new storefronts are indeed incompatible "exterior alterations."

With regard to the storefront at 2819 West Girard Avenue, the proposed modifications consist of painting the aluminum structural elements to match the trim color on the rest of the building, reconfiguring the awkward proportions of the transom panels, and eliminating the divisions within the display window and enlarging its size by reducing the height of the bulkhead below it. As a result, the modified storefront would be compatible with the older structure in which it is set but would be differentiated as a new, contemporary, element.

With regard to the storefront at 2711 West Girard Avenue, the drawing (A3.1, dated December 21, 2010) submitted with the December 22, 2010, letter from _____ the proposed modifications consist of painting the aluminum structural elements to match the trim color on the rest of the building, reconfiguring the storefront so that it is symmetrical, matching both the historic façade above and the symmetrical façade of the twin building next door. In addition, the transom and bulkhead heights would be modified to align with those next door. As a result, the modified storefront would be compatible with the older structure in which it is set but would be differentiated as a new, contemporary, element.

If completed as proposed, I find that these remedial measures will bring both storefronts into conformance with Standard 9, thus allowing the overall rehabilitation of both buildings to comply with the Standards for Rehabilitation. Accordingly, I am reversing the denials of certification issued by TPS on October 28, 2010.

Although I am reversing TPS's denials of certification, the projects will not become "certified rehabilitations" eligible for the tax incentives until they are completed and so designated. Note too that final approval of the completed projects must await the listing of the proposed Girard Avenue West Historic District in the National Register of Historic Places. Should you have any questions concerning procedures for final certification, please contact _____

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the October 28, 2010, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-PA
IRS